



# 2012

**Preliminary Modernized E~File  
Specifications for Partnership  
and S-Corporation Information  
and Composite Tax Returns  
(Form PR-1 and CLT-4S)**

September 31, 2012

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# WHAT HAS CHANGED FOR TY2012

## Montana Form PR-1

No Changes for TY2012

### Montana Form PR-1 Schedule I Apportionment Factors for Multistate Partnerships

No Changes for TY2012

### Montana Form PR-1 Schedule II Montana Partnership Tax Credits

Qualified Endowment Credit	Deleted
Qualified Endowment Credit Recapture	Deleted
Reference numbers starting at #200 have been resequenced	

### Montana Form PR-1 Schedule III Montana Partnership Information

Reference #280	Composite Income Tax checkbox	New
Reference numbers starting at #280 have been resequenced		

### Montana Form PR-1 Schedule IV Montana Partnership Composite Tax Schedule

Part II Line B has been deleted  
Reference numbers starting at #140 have been resequenced

### Montana Form PR-1 Schedule VI Reporting of Special Transactions

No Changes for TY2012

## Montana Form CLT-4S

No Changes for TY2012

### Montana Form CLT-4S Schedule II Montana S-Corporation Tax Credits

Qualified Endowment Credit	Deleted
Qualified Endowment Credit Recapture	Deleted
Reference numbers starting at #200 have been resequenced	

### Montana Form CLT-4S Schedule III Montana S-Corporation Information

Reference #280	Composite Income Tax checkbox	New
Reference numbers starting at #280 have been resequenced		

### Montana Form CLT-4S Schedule IV Montana S-Corporation Composite Tax Schedule

Part II Line B has been deleted  
Reference numbers starting at #140 have been resequenced

**Montana Form CLT-4S Schedule VI Reporting of Special Transactions**

No Changes for TY2012

**Montana Form AEPC (Alternative Energy Production Credit)**

No Changes for TY2012

**Montana Form AFCR (Alternative Fuel Credit)**

No Changes for TY2012

**Montana Form BBSC (Biodiesel Blending and Storage Credit)**

No Changes for TY2012

**Montana Form CC (College Contribution Credit)**

No Changes for TY2012

**Montana Form DCAC (Dependent Care Assistance Credit)**

No Changes for TY2012

**Montana Form FPC (Film Production Credit)**

No Changes for TY2012

**Montana Form FPC Schedule I (Film Production Credit)**

No Changes for TY2012

**Montana Form FPC Schedule II (Film Production Credit)**

No Changes for TY2011

**Montana Form HI (Health Insurance for Uninsured Montanans Credit)**

No Changes for TY2011

**Montana Form OSC (Oilseed Crushing and Biodiesel/Biolubricant Production Credit)**

No Changes for TY2011

**Montana Form RCYL (Recycling Credit)**

No Changes for TY2011

**Montana Form RSCH (Increase Research and Development Activities Credit)**

No Changes for TY2011

**Montana Form TELC (Temporary Emergency Lodging Credit)**

**No Changes for TY2011**

**Montana Form MINE-CERT(Mineral and Coal Exploration Incentive Credit)**

**No Changes for TY2011**

**Montana Form Schedule K1 (Partner/Shareholder Share of Income)**

**No Changes for TY2011**

**Specification Document and Updates**

**Form QEC has been removed from the PR-1 and CLT-4S schemas.**

This specification document has been changed since last year. Every other line has been shaded to help identify each line item. Any new or changed items will be formatted in **bold blue** lettering.

Please see page 7 for changes to our testing process.

Basic schema validation should be performed on all returns, test or production, before they are submitted to the department.

## **Program Overview**

Partnering with the IRS, the Montana Department of Revenue began accepting electronic Partnership Tax returns starting in December 2008. Returns will be prepared and submitted using the Modernized E~File (MeF) system. Montana will be accepting both Fed/State and State-Only returns from authorized E~File providers.

All software developers are required to participate in acceptance testing prior to sending production returns. Prior to testing all software developers should complete the Montana MeF Vendor Registration. This registration form provides the department with primary contact information and software limitations for vendors wanting to participate in the Montana MeF PR-1 and CLT-4S programs.

Once a software vendor has passed Montana testing, production returns will be accepted for that vendor. Production returns will have acknowledgements created and transmitted back to the vendor through the IRS.

## **Contact Information**

There are many different people at the department working on the Modernized E~File program. Therefore, we recommend that all questions be submitted to the primary contact listed below. Also, questions in the form of an e-mail are preferred because they can be forwarded to the person best suited to answer the question.

### **Contact Information:**

David Berg  
Montana Department of Revenue  
Phone (406) 444-4070  
Fax (406) 444-1505  
[daberg@mt.gov](mailto:daberg@mt.gov)

### **Address:**

Montana Department of Revenue  
Attn: David Berg  
PO Box 5805  
Helena, MT 59604

### **Office Hours:**

8:30am to 5pm Monday through Friday

## Online Resources

State of Montana	<a href="http://mt.gov/">http://mt.gov/</a>
MT Department of Revenue	<a href="http://mt.gov/revenue/">http://mt.gov/revenue/</a>
Internal Revenue Service	<a href="http://www.irs.gov/">http://www.irs.gov/</a>
Federation of Tax Administrators	<a href="http://www.taxadmin.org/">http://www.taxadmin.org/</a>
TIGERS	<a href="http://www.statemef.com/">http://www.statemef.com/</a>

## MeF Participation and Acceptance

The Montana Department of Revenue will partner with all IRS approved software vendors in the development of a Modernized E~File program for Montana Partnership and S Corporation Tax. Prior to development, software vendors should complete the Modernized E~File (MeF) Software Vendor registration form. This registration form is usually sent to the NACTP for distribution and can also be found on our website.

Montana will make available schemas for our base forms (PR-1 and CLT-4S) and a large number of supporting schedules and credit forms. At this time we do not have any requirements or mandates on what software vendors must support. However, we do encourage software vendors to support as many forms as possible to create a tax return that is as complete and accurate as possible.

## ATS Testing

Montana requires all software developers and transmitters to test with the MT DOR. Montana will start ATS testing of current year returns when the IRS starts this process. Prior year returns could also be tested if requested by a software vendor.

The Montana Department of Revenue ATS package will may include up to 12 test returns. These tests will be criteria based. These scenarios will include a list of what lines are to be tested. The values sent will be left up to the software vendor. We strongly encourage all software vendors to test as many fields as possible. Software developers must send all tests that are supported at least once to successfully pass ATS. Please include all tests returns each time tests are submitted.

**New for TY2012 is criteria based testing. In order to facilitate our testing process a PDF copy of each test case will need to be submitted at the same time the returns are submitted to the IRS. We will use this PDF copy to compare the MeF data received to the actual return submitted. Any differences will be identified in the compares document created after the**

**tests have been reviewed. If the ATS test cases need to be corrected, please make the corrections indicated in the compares document and resubmit all the tests cases.**

**Once ATS test cases have been submitted to the IRS please forward the state submission ID's to [DORE-Services@mt.gov](mailto:DORE-Services@mt.gov).** Doing so will help us identify who submitted the test cases and allow for tracking of the returns through the testing process. Once returns have been successfully received from the IRS they will be added to the queue for review. In most cases ATS test cases will be reviewed in the order they are received. After the tests have been reviewed a compares document will be sent by email to the software vendor.

A preliminary test packet will be made available to software vendors **Friday October 5<sup>th</sup>, 2012**. The IRS will make available Fed/State testing **November 5<sup>th</sup>, 2012**. At this time the Montana Department of Revenue should be able to accept ATS test returns.

Tax preparers are not required to test with the Montana Department of Revenue.



## Forms and Attachments

**The Montana Department of Revenue will offer E~Filing of the following forms, schedules and credits:**

- |                            |  |
|----------------------------|--|
| • Form PR-1                | Montana Partnership Information and Composite Tax return   |
| • Form PR-1 Schedule I     | Apportionment Factors for Multi-state Partnership          |
| • Form PR-1 Schedule II    | Montana Partnership Tax Credits                            |
| • Form PR-1 Schedule III   | Montana Partnership Information                            |
| • Form PR-1 Schedule IV    | Montana Partnership Composite Income Tax Schedule          |
| • Form PR-1 Schedule VI    | Reporting of Special Transactions                          |
| • Form CLT-4S              | Montana S Corporation Information and Composite Tax return |
| • Form CLT-4S Schedule I   | Apportionment Factors for Multi-State S Corporations       |
| • Form CLT-4S Schedule II  | Montana S Corporation Tax Credits                          |
| • Form CLT-4S Schedule III | Montana S Corporation Information                          |
| • Form CLT-4S Schedule IV  | Montana S Corporation Composite Income Tax Schedule        |
| • Form CLT-4S Schedule VI  | Reporting of Special Transactions                          |
| • Form AEPC                | Alternative Energy Production Credit                       |
| • Form AFCR                | Alternative Fuel Credit                                    |
| • Form BBSC                | Biodiesel Blending and Storage Credit                      |
| • Form CC                  | College Contribution Credit                                |
| • Form DCAC                | Dependent Care Assistance Credit                           |
| • Form FPC                 | Film Production Credit                                     |
| • Form FPC-PP Schedule I   | Employment Production Credit                               |
| • Form FPC-PP Schedule II  | Qualified Expenditures                                     |
| • Form HI                  | Health Insurance for Uninsured Montanans Credit            |
| • Form K-1                 | Partner's Share of Income, Loss, Deductions, Credits, etc. |
| • Form OSC                 | Oil Seed Crushing facilities Credit                        |
| • Form QEC                 | Qualified Endowment Credit                                 |
| • Form RCYL                | Recycling Credit   |
| • Form RSCH                | Increase R & D Activities Credit                           |
| • Form TELC                | Temporary Emergency Lodging Credit                         |
| • Form Mine-Cert           | Certification of Mineral & Coal Credit                     |

**The Montana Department of Revenue will accept attachments of the following items:**

- Interest and Dividends not Taxable under Internal Revenue Code
- Taxes Based on Income or Profit
- Other Additions
- Interest on US Government Obligations
- Other Deductions
- Income/Loss Allocated to Montana
- Payments made with original return
- Previously Issued Refunds
- Contractors Gross Receipts Tax Credit
- Infrastructure Users Fee Credit
- Insure Montana Small Business Health Insurance Credit

## Software Vendor Responsibilities

- Develop application following all IRS and State of Montana specifications.
- Participation and completion of testing before any production returns are transmitted.
- Submit complete and accurate Partnership Tax returns.
- Submit well formed XML data.
- Be responsive to department requests for changes once production starts and issues arise.
- Release software updates to preparers in a timely manner.

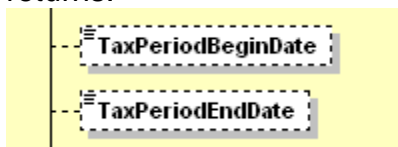
## Submission Manifest

The following values should be used in the state submission manifest.

Element Name	Form PR-1	Form CLT-4S
GovernmentCode	MTST	MTST
StateSubmissionType	PR-1	CLT-4S
SubmissionCatagory	PART	CORP

## Return Header State

The following items from the ReturnHeaderState are required for Montana returns.



## Direct Deposit and Direct Debit

The Montana Department of Revenue does support both Direct Deposit of a refund as well as Direct Debit of a tax due. At this time we do not allow for a refund to be split and deposited into spate bank accounts.

## E~File Support and Binary Attachment Information

Forms	PR-1 E~File	CLT-4S E~File	PDF	Required PDF File Name
Main Form (pages 1 &2)	X	X		
Schedule I	X	X		
Schedule II	X	X		
Schedule III	X	X		
Schedule IV	X	X		
Schedule VI	X	X		
Schedule K-1	X	X		
FORM AEPC	X	X	X	MTAEPC1201.pdf
FORM AFCR	X	X	X	MTAFCR1201.pdf
FORM BBSC	X	X	X	MTBBSC1201.pdf
FORM CC	X	X	X	MTCC1201.pdf
FORM DCAC	X	X	X	MTDCAC1201.pdf
FORM FPC	X	X	X	MTFPC1201.pdf
FORM FPC-AF			X	MTFPCAF1201.pdf
FORM FPC-PP Sch. I	X	X	X	MTFPCPPI1201.pdf
FORM FPC-PP Sch. II	X	X	X	MTFPCPPII1201.pdf
FORM HI	X	X	X	MTHI1201.pdf
FORM OSC	X	X	X	MTOSC1201.pdf
FORM QEC	X	X	X	MTQEC1201.pdf
FORM RCYL	X	X	X	MTRCYL1201.pdf
FORM RSCH	X	X	X	MTRSCH1201.pdf
FORM PT-AGR			X	MTPTAGR1201.pdf
FORM PT-STM			X	MTPTSTM1201.pdf
FORM PT-WH			X	MTPTWH1201.pdf
FORM MINE-CERT	X	X	X	MTMINECERT1201.pdf
FORM TELC	X	X	X	MTTELC1201.pdf
FORM K-COMB	X	X	X	MTKCOMB1201.pdf
Binary Attachments	PR-1 Line #	CLT-4S Line #	PDF	Required PDF File Name
Interest & Dividends not taxable			X	MTINTNOTTAX1201.pdf
Taxes based on income or profit			X	MTTAXINCPRO1201.pdf
Other Additions			X	MTOTHADD1201.pdf
Interest on Govt Obligations			X	MTINTGOVT1201.pdf
Other Deductions			X	MTOTHDED1201.pdf
Income/Loss Allocated to Montana			X	MTINCOME1201.pdf
Payments made with original return			X	MTPMTORIRTN1201.pdf
Previously Issued Refunds			X	MTPREREF1201.pdf
Contractor Gross Receipts			X	MTCGRDET1201.pdf
Infrastructure Users Fee			X	MTINFTEE1201.pdf
Insure Montana			X	MTINSMT1201.pdf

**NOTE:** PDF file name includes '12' and '01'. The '12' is the tax year and the '01' represents a range of 01-99 different occurrences of a form with a submission.

## Montana Form PR-1

## Partnership and Composite Tax Return (Page 1 &amp; 2)

## Tax Return Information

100		Tax period begin	Date Type	Format YYYY-MM-DD
110		Tax period end	Date Type	Format YYYY-MM-DD
120		Initial return checkbox	CheckboxType	Format X or blank
130		Final return checkbox	CheckboxType	Format X or blank
140		Amended return checkbox	CheckboxType	Format X or blank
150		Refund return checkbox	CheckboxType	Format X or blank
160		PTP checkbox	CheckboxType	Format X or blank
170		Technical termination checkbox	CheckboxType	Format X or blank
180		FEIN	EINType	Numeric
190		Number of K1's included	IntegerType	Numeric
200		Number of resident partners	IntegerType	Numeric
210		Number of nonresident partners	IntegerType	Numeric
220		Number for other types of partners	IntegerType	Numeric
230		Date registered in Montana	DateType	Format YYYY-MM-DD
240		MT Secretary of State ID number	StringType	Format as one Alpha followed by 6 numeric
250		State formed in	String20Type	Can contain up to 20 characters
260		State formed on date	DateType	Format YYYY-MM-DD
270		Federal Business Code/NAICS	StringType	Must be six characters

## Partners' Distributive Share of Income Items (Form 1065, Schedule K)

280	1	Ordinary business income/loss	USAmountType	Can contain up to 15 digits
290	2	Net rental real estate income/loss	USAmountType	Can contain up to 15 digits
300	3a	Other gross rental income/loss	USAmountType	Can contain up to 15 digits
310	3b	Expenses from other rental activities	USAmountType	Can contain up to 15 digits
320	3c	Other net rental income/loss	USAmountType	Can contain up to 15 digits
330	4	Guaranteed payments	USAmountType	Can contain up to 15 digits
340	5	Interest income	USAmountType	Can contain up to 15 digits
350	6	Ordinary dividends	USAmountType	Can contain up to 15 digits
360	7	Royalties	USAmountType	Can contain up to 15 digits
370	8	Net short term capital gain/loss	USAmountType	Can contain up to 15 digits
380	9	Net long term capital gain/loss	USAmountType	Can contain up to 15 digits
390	10	Net section 1231 gain/loss	USAmountType	Can contain up to 15 digits

Ref #	Line #	Description	Type	Rule
400	11	Other income/loss	USAmountType	Can contain up to 15 digits
410	12	Total federal income/loss	USAmountType	Can contain up to 15 digits
<b>Partners' Distributive Share of Deduction Items (Form 1065, Schedule K)</b>				
420	13a	Section 179 deduction	USAmountType	Can contain up to 15 digits
430	13b	Contributions	USAmountType	Can contain up to 15 digits
440	13c	Investment interest expense	USAmountType	Can contain up to 15 digits
450	13d	Section 59(e)(2) expenditures	USAmountType	Can contain up to 15 digits
460	13e	Other deductions	USAmountType	Can contain up to 15 digits
470	14	Total federal deductions	USAmountType	Can contain up to 15 digits
480	15	Federal income from all sources	USAmountType	Can contain up to 15 digits
<b>Partners' Distributive Share of Montana Additions and Deductions to Income</b>				
490	16a	Interest & dividends not taxable	USAmountType	Can contain up to 15 digits
500	16b	Taxes based on income or profits	USAmountType	Can contain up to 15 digits
510	16c	Other additions	USAmountType	Can contain up to 15 digits
520	16	Montana additions to income	USAmountType	Can contain up to 15 digits
530	17a	Interest on US Government obligations	USAmountType	Can contain up to 15 digits
540	17b	Deduction for purchasing recycled material	USAmountType	Can contain up to 15 digits
550	17c	Other deductions	USAmountType	Can contain up to 15 digits
560	17	Montana deductions to income	USAmountType	Can contain up to 15 digits
570	18	Net taxable income/loss	USAmountType	Can contain up to 15 digits
<b>Partners' Distributive Share of Multistate Apportionment and Allocation</b>				
580	19	Income apportioned to MT percent	RatioType	6 total digits, 5 fractional digits
590	19	Income apportioned to Montana	USAmountType	Can contain up to 15 digits
600	20	Income allocated to Montana	USAmountType	Can contain up to 15 digits
610	21	MT source income multistate taxpayers	USAmountType	Can contain up to 15 digits
<b>Calculation of Amount Owed or Refund</b>				
620	22	MT composite tax from Sch. III Column E	USAmountType	Can contain up to 15 digits
630	23	Total partner withholding from Sch.III Column F	USAmountType	Can contain up to 15 digits
<b>Partnership Montana Mineral Royalty Tax Withheld</b>				
640	24a	Total MT MRW	USAmountType	Can contain up to 15 digits
650	24b	MT residents MRW	USAmountType	Can contain up to 15 digits
660	24c	Nonresidents MRW not on Sch. IV	USAmountType	Can contain up to 15 digits
670	24d	Total MRW reported by partners on IIT	USAmountType	Can contain up to 15 digits
680	24e	MRW attributed to nonresidents on SCH VI	USAmountType	Can contain up to 15 digits

## Return Payments

Ref #	Line #	Description	Type	Rule
690	25a	Prior year overpayment applied to current	USAmountType	Can contain up to 15 digits
700	25b	Estimated payments	USAmountType	Can contain up to 15 digits
710	25c	Extension payment	USAmountType	Can contain up to 15 digits
720	25d	Montana income tax withheld	USAmountType	Can contain up to 15 digits
730	25e	Amended only-original return payments	USAmountType	Can contain up to 15 digits
740	25f	Amended only-previously issued refunds	USAmountType	Can contain up to 15 digits
750	25g	Total return payments	USAmountType	Can contain up to 15 digits
760	26	Amount due or (overpaid)	USAmountType	Can contain up to 15 digits
<b>Penalties and Interest</b>				
770	27a	PTR information return late filing penalty	USAmountType	Can contain up to 15 digits
780	27b	Interest on underpayment of estimated tax	USAmountType	Can contain up to 15 digits
790	27c	Composite income tax late filing penalty	USAmountType	Can contain up to 15 digits
800	27d	Late payment penalty	USAmountType	Can contain up to 15 digits
810	27e	Interest	USAmountType	Can contain up to 15 digits
820	27f	Total penalties and interest	USAmountType	Can contain up to 15 digits
<b>Amount Owed or Refund</b>				
830	28	Add lines 26 and 27f	USAmountType	Can contain up to 15 digits
840	29	Amount owed ☹	USAmountType	Can contain up to 15 digits
850	30	Overpayment (enter as a positive number)	USAmountNNType	Can contain up to 15 non negative digits
860	31	Amount applied to composite tax next year	USAmountType	Can contain up to 15 digits
870	32	Refund ☺	USAmountType	Can contain up to 15 digits
<b>Miscellaneous</b>				
880		Montana extension checkbox	CheckboxType	Format X or blank
890		Do not need PR-1 mailed next year	CheckboxType	Format X or blank
900		Authorize DOR to discuss with preparer	CheckboxType	Format X or blank



## Montana Form PR-1 Schedule I

### Apportionment Factors for Multistate Partnerships

**Property Factor**

100	1a	Land everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
110	1a	Land Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
120	1b	Buildings everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
130	1b	Buildings Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
140	1c	Machinery everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
150	1c	Machinery Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
160	1d	Equipment everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
170	1d	Equipment Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
180	1e	Furniture & fixtures everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
190	1e	Furniture & fixtures Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
200	1f	Leases and leased property everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
210	1f	Leases and leased property Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
220	1g	Inventories everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
230	1g	Inventories Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
240	1h	Depletable assets everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
250	1h	Depletable assets Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
260	1i	Supplies and other everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
270	1i	Supplies and other Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
280	1j	Foreign subs property everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
290	1j	Foreign subs property Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
300	1k	Unconsolidated subs property everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
310	1k	Unconsolidated subs property Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
320	1l	Pass-through entities property everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
330	1l	Pass-through entities property Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
340	1m	Multiply rents by 8 everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
350	1m	Multiply rents by 8 Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
360		Total property value 1a-1m everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
370		Total property value 1a-1m Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
380	1	Property Factor	LargeRatioType	22 total digits, 12 fractional digits

**Payroll Factor**

390	2a	Compensation of officers everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
-----	----	-------------------------------------	----------------	--

Ref #	Line #	Description	Type	Rule
400	2a	Compensation of officers Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
410	2b	Salaries & wages everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
420	2b	Salaries & wages Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
430	2c	Costs of goods sold everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
440	2c	Costs of goods sold Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
450	2d	Other expenses & deductions everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
460	2d	Other expenses & deductions Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
470	2e	Payroll of foreign subs everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
480	2e	Payroll of foreign subs Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
490	2f	Payroll of unconsolidated subs everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
500	2f	Payroll of unconsolidated subs Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
510	2g	Payroll of pass-through entities everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
520	2g	Payroll of pass-through entities Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
530		Total payroll value 2a-2g everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
540		Total payroll value 2a-2g Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
550	2	Payroll Factor	LargeRatioType	22 total digits, 12 fractional digits
<b>Sales (Gross Receipts) Factor</b>				
560	3a	Gross sales less	USAmountNNTYPE	Can contain up to 15 non negative digits
570	3b1	Shipped from outside Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
580	3b2	Shipped from within Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
590	3c1	United States government	USAmountNNTYPE	Can contain up to 15 non negative digits
600	3c2	In state where taxpayer is not taxable	USAmountNNTYPE	Can contain up to 15 non negative digits
610	3d	Sales of other than tangible personal property	USAmountNNTYPE	Can contain up to 15 non negative digits
620	3e	Net gains reported on Schedule D everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
630	3e	Net gains reported on Schedule D Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
640	3f	Other gross receipts everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
650	3f	Other gross receipts Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
660	3g	Sales/receipts of foreign subs everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
670	3g	Sales/receipts of foreign subs Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
680	3h	Sales/rcpts of unconsolidated subs everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
690	3h	Sales/rcpts of unconsolidated subs Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
700	3i	Sales/rcpts of pass-through entities everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
710	3i	Sales/rcpts of pass-through entities Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
720	3j	Less all intercompany transactions everywhere	USAmountNegType	Can contain up to 15 non negative digits
730	3j	Less all intercompany transaction Montana	USAmountNegType	Can contain up to 15 non negative digits
740		Total sales value 3a-3j everywhere	USAmountType	Can contain up to 15 digits



Ref #	Line #	Description	Type	Rule
750		Total sales value 3a-3j Montana	USAmountType	Can contain up to 15 digits
760	3	Sales Factor	LargeRatioType	22 total digits, 12 fractional digits
770	4	Sum of all factors	LargeRatioType	22 total digits, 12 fractional digits
780	5	Apportionment Factor	LargeRatioType	22 total digits, 12 fractional digits

## Montana Form PR-1 Schedule II

### Montana Partnership Tax Credits

#### Type of Credit

100	1	Dependent Care Assistance Credit (DCAC)	USAmountNNTYPE	Can contain up to 15 non negative digits
110	2	College Contribution Credit (CC)	USAmountNNTYPE	Can contain up to 15 non negative digits
120	3	Health Ins. For Uninsured MT Credit (HI)	USAmountNNTYPE	Can contain up to 15 non negative digits
130	4	Recycle Credit (RCYL)	USAmountNNTYPE	Can contain up to 15 non negative digits
140	5	Alternative Energy Prod. Credit (AEPC)	USAmountNNTYPE	Can contain up to 15 non negative digits
150	6	Multiple CGR Account checkbox	BooleanType	Either TRUE or FALSE required
160	6	CGR Account ID	StringType	Maximum length is 13 characters
170	6	Contractors Gross Receipt Credit	USAmountNNTYPE	Can contain up to 15 non negative digits
180	7	Alternative Fuel Credit (AFCR)	USAmountNNTYPE	Can contain up to 15 non negative digits
190	8	Infrastructure Users Fee Credit (IUFC)	USAmountNNTYPE	Can contain up to 15 non negative digits
200	9	History Property Preservation Credit (Frm 3468)	USAmountNNTYPE	Can contain up to 15 non negative digits
210	10	Increase R&D Activities Credit (RSCH)	USAmountNNTYPE	Can contain up to 15 non negative digits
220	11	Mineral & Coal Exploration Credit	USAmountNNTYPE	Can contain up to 15 non negative digits
230	12	Empowerment Zone Credit	USAmountNNTYPE	Can contain up to 15 non negative digits
240	13	Film Production Credit (FPC)	USAmountNNTYPE	Can contain up to 15 non negative digits
250	14	Biodiesel Blending & Storage Credit (BBSC)	USAmountNNTYPE	Can contain up to 15 non negative digits
260	15	Oilseed Crushing & Biodiesel Prod Credit (OSC)	USAmountNNTYPE	Can contain up to 15 non negative digits
270	16	Insure MT Small Business Health Ins FEIN	EINType	Nine digit FEIN
280	16	Insure MT Small Business Health Insurance	USAmountNNTYPE	Can contain up to 15 non negative digits
290	17	Temp Emergency Lodging Credit (TELC)	USAmountNNTYPE	Can contain up to 15 non negative digits

#### Type of Credit Recapture

300	18	Historic Property Preservation Credit Recapture	USAmountNNTYPE	Can contain up to 15 non negative digits
310	19	Film Production Credit Recapture	USAmountNNTYPE	Can contain up to 15 non negative digits
320	20	Biodiesel Blending & Storage Credit Recapture	USAmountNNTYPE	Can contain up to 15 non negative digits
330	21	Oilseed Crushing & Biodiesel Credit Recapture	USAmountNNTYPE	Can contain up to 15 non negative digits

## Montana Form PR-1 Schedule III

### Montana Partnership Information

#### Partner Information (Unbounded)

100	1 A	Name of partners	StringType	Maximum length is 60 characters
110	1 A	US Address – Address Line 1	StreetAddressType	AN, Maximum length is 35 characters
120	1 A	US Address – Address Line 2	StreetAddressType	AN, Maximum length is 35 characters
130	1 A	US Address – City	CityType	AN, Maximum length is 22 characters
140	1 A	US Address – State	StateType	Enumerations list Max length is 2 characters
150	1 A	US Address – ZIP Code	ZIPCodeType	Numeric
160	1 A	Foreign Address – Address Line 1	StreetAddressType	AN, Maximum length is 35 characters
170	1 A	Foreign Address – Address Line 2	StreetAddressType	AN, Maximum length is 35 characters
180	1 A	Foreign Address – City	TextType	AN, Maximum length is 50 characters
190	1 A	Foreign Address – Province or State	TextType	AN, Maximum length is 50 characters
200	1 A	Foreign Address – Country	CountryType	Enumerations list Max length is 2 characters
210	1 A	Foreign Address – Postal Code	TextType	AN, Maximum length is 50 characters
220	1 B	Entity Type	StringType	Enumerations list Max length is 1 character
230	1 B	ID – SSN	SSNType	Nine digit SSN
240	1 B	ID – FEIN	EINType	Nine digit FEIN
250	1 C	Residency – Resident	BooleanType	Either TRUE or FALSE required
260	1 C	Residency – Non Resident	BooleanType	Either TRUE or FALSE required
270	1 D	Ownership percentage	RatioType	6 total digits, 5 fractional digits
280	1 E	<b>Composite Income Tax Checkbox</b>	<b>CheckboxType</b>	<b>Format X or blank</b>
280	1 E	Composite Income Tax	USAmountNNTYPE	Can contain up to 15 non negative digits
290	1 F	Partner withholding	USAmountNNTYPE	Can contain up to 15 non negative digits
300	1 G	PT-AGR or PT-STM year	YearType	Four digit year
<b>Total of Columns D, E and F</b>				
310		Column D total	RatioType	6 total digits, 5 fractional digits
320		Column E total	USAmountType	Can contain up to 15 digits
330		Column F total	USAmountNNTYPE	Can contain up to 15 non negative digits

## Montana Form PR-1 Schedule IV

### Montana Partnership Composite Income Tax Schedule

**Part I**

100	Number of participating partners	IntegerType	Enter as a positive value
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**Part II Composite Tax Ratio**

110	a1	Business in MT – Enter Line 15 of PR-1	USAmountNNTYPE	Can contain up to 15 non negative digits
120	a2	Business in MT – Enter Line 21 of PR-1	USAmountNNTYPE	Can contain up to 15 non negative digits
130	a4	Business in MT – Col 2 divided by Col 1	RatioType	6 total digits, 5 fractional digits

**Part III (Unbounded)**

140	1 A	Name of partner	StringType	Maximum length is 60 characters
150	1 B	ID – SSN	SSNType	Nine digit SSN
160	1 B	ID – FEIN	EINType	Nine digit FEIN
170	1 C	Partners share of federal income from entity	USAmountType	Can contain up to 15 digits
180	1 D	Standard deduction	USAmountType	Can contain up to 15 digits
190	1 E	Exemption	USAmountType	Can contain up to 15 digits
200	1 F	Montana taxable Income	USAmountType	Can contain up to 15 digits
210	1 G	Tax from table	USAmountType	Can contain up to 15 digits
220	1 H	Montana composite income tax	USAmountType	Can contain up to 15 digits
230		Total composite income tax liability	USAmountNNTYPE	Can contain up to 15 non negative digits

Ref # Line # Description

Type

Rule

## Montana Form PR-1 Schedule VI Reporting of Special Transactions

100	1	Partnership filed a federal Form 8918	CheckboxType	Format X or blank
110	2	Partnership filed a federal Form 8824	CheckboxType	Format X or blank
120	3	Partnership filed a federal Form 8865	CheckboxType	Format X or blank
130	4	Partnership filed a federal Form 8886	CheckboxType	Format X or blank
140	5	Partnership made payment to related parties	CheckboxType	Format X or blank

### **Related parties who received payments (Unbounded)**

150	5	Name of related party	StringType	Maximum length is 60 characters
160	5	FEIN of related party	EINType	Nine digit FEIN
170	5	Amount of payment	USAmountType	Can contain up to 15 digits

**Montana Form CLT-4S****S Corporation Information and Composite Tax Return (Page 1 & 2)****Tax Return Information**

100		Tax period begin	Date Type	Format YYYY-MM-DD
110		Tax period end	Date Type	Format YYYY-MM-DD
120		Initial return checkbox	CheckboxType	Format X or blank
130		Final return checkbox	CheckboxType	Format X or blank
140		Amended return checkbox	CheckboxType	Format X or blank
150		Refund return checkbox	CheckboxType	Format X or blank
160		Change of address checkbox	CheckboxType	Format X or blank
170		FEIN	EINType	Numeric
180		Number of K1's included	IntegerType	Numeric
190		Number of resident shareholders	IntegerType	Numeric
200		Number of nonresident shareholders	IntegerType	Numeric
210		Number for other types of shareholders	IntegerType	Numeric
220		State incorporated in	String20Type	Can contain up to 20 characters Send only two character state abbreviation
230		Date of incorporation	DateType	Format YYYY-MM-DD
240		Federal Business Code/NAICS	StringType	Maximum length of 6 characters
250		MT Secretary of State ID number	StringType	Limited to 7 alphanumeric characters
260		Date certificate of authority received	DateType	Format YYYY-MM-DD

**Shareholders Pro Rata Share of Income Item (Form 1120S, Schedule K)**

270	1	Ordinary business income/loss	USAmountType	Can contain up to 15 digits
280	2	Net rental real estate income/loss	USAmountType	Can contain up to 15 digits
290	3a	Other gross rental income/loss	USAmountType	Can contain up to 15 digits
300	3b	Expenses from other rental activities	USAmountType	Can contain up to 15 digits
310	3c	Other net rental income/loss	USAmountType	Can contain up to 15 digits
320	4	Interest income	USAmountType	Can contain up to 15 digits
330	5	Ordinary dividends	USAmountType	Can contain up to 15 digits
340	6	Royalties	USAmountType	Can contain up to 15 digits
350	7	Net short term capital gain/loss	USAmountType	Can contain up to 15 digits
360	8	Net long term capital gain/loss	USAmountType	Can contain up to 15 digits
370	9	Net section 1231 gain/loss	USAmountType	Can contain up to 15 digits
380	10	Other income/loss	USAmountType	Can contain up to 15 digits

Ref #	Line #	Description	Type	Rule
390	11	Total federal income/loss	USAmountType	Can contain up to 15 digits
<b>Shareholders' Distributive Share of Deduction Items (Form 1120S, Schedule K)</b>				
400	12a	Section 179 deduction	USAmountType	Can contain up to 15 digits
410	12b	Contributions	USAmountType	Can contain up to 15 digits
420	12c	Investment interest expense	USAmountType	Can contain up to 15 digits
430	12d	Section 59(e)(2) expenditures	USAmountType	Can contain up to 15 digits
440	12e	Other deductions	USAmountType	Can contain up to 15 digits
450	13	Total federal deductions	USAmountType	Can contain up to 15 digits
460	14	Federal income from all sources	USAmountType	Can contain up to 15 digits
<b>Shareholders' Distributive Share of Montana Additions and Deductions to Income</b>				
470	15a	Interest & dividends not taxable	USAmountType	Can contain up to 15 digits
480	15b	Taxes based on income or profits	USAmountType	Can contain up to 15 digits
490	15c	Other additions	USAmountType	Can contain up to 15 digits
500	15	Montana additions to income	USAmountType	Can contain up to 15 digits
510	16a	Interest on US Government obligations	USAmountType	Can contain up to 15 digits
520	16b	Deduction for purchasing recycled material	USAmountType	Can contain up to 15 digits
530	16c	Other deductions	USAmountType	Can contain up to 15 digits
540	16	Montana deductions to income	USAmountType	Can contain up to 15 digits
550	17	Net taxable income/loss	USAmountType	Can contain up to 15 digits
<b>Shareholders' Distributive Share of Multistate Apportionment and Allocation</b>				
560	18	Income apportioned to MT percent	RatioType	6 total digits, 5 fractional digits
570	18	Income apportioned to Montana	USAmountType	Can contain up to 15 digits
580	19	Income allocated to Montana	USAmountType	Can contain up to 15 digits
590	20	MT source income multistate taxpayers	USAmountType	Can contain up to 15 digits
<b>Calculation of Amount Owed or Refund</b>				
600	21	MT composite tax from Sch. III, Column E	USAmountType	Can contain up to 15 digits
610	22	Total shareholder withholding from Sch.III Col F	USAmountType	Can contain up to 15 digits
<b>Partnership Montana Mineral Royalty Tax Withheld</b>				
620	23a	Total MT MRW	USAmountType	Can contain up to 15 digits
630	23b	MT residents MRW	USAmountType	Can contain up to 15 digits
640	23c	Nonresidents MRW not on Sch. IV	USAmountType	Can contain up to 15 digits
650	23d	Total MRW reported by shareholders on IIT	USAmountType	Can contain up to 15 digits
660	23e	MRW attributed to nonresidents on SCH VI	USAmountType	Can contain up to 15 digits
<b>Return Payments</b>				
670	24a	Prior year overpayment applied to current	USAmountType	Can contain up to 15 digits
680	24b	Estimated payments	USAmountType	Can contain up to 15 digits



Ref #	Line #	Description	Type	Rule
690	24c	Extension payment	USAmountType	Can contain up to 15 digits
700	24d	Montana income tax withheld	USAmountType	Can contain up to 15 digits
710	24e	Amended only-original return payments	USAmountType	Can contain up to 15 digits
720	24f	Amended only-previously issued refunds	USAmountType	Can contain up to 15 digits
730	24g	Total return payments	USAmountType	Can contain up to 15 digits
740	25	Amount due or (overpaid)	USAmountType	Can contain up to 15 digits

#### **Penalties and Interest**

750	26a	S-Corp information return late filing penalty	USAmountType	Can contain up to 15 digits
760	26b	Interest on underpayment of estimated tax	USAmountType	Can contain up to 15 digits
770	26c	Composite income tax late filing penalty	USAmountType	Can contain up to 15 digits
780	26d	Late payment penalty	USAmountType	Can contain up to 15 digits
790	26e	Interest	USAmountType	Can contain up to 15 digits
800	26f	Total penalties and interest	USAmountType	Can contain up to 15 digits

#### **Amount Owed or Refund**

810	27	Add lines 26 and 27f	USAmountType	Can contain up to 15 digits
820	28	Amount owed ☹	USAmountType	Can contain up to 15 digits
830	29	Overpayment (enter as a positive number)	USAmountType	Can contain up to 15 digits
840	30	Amount applied to composite tax next year	USAmountType	Can contain up to 15 digits
850	31	Refund☺	USAmountType	Can contain up to 15 digits

#### **Miscellaneous**

860		Montana extension checkbox	CheckboxType	Format X or blank
870		Do not need CLT-4S mailed next year	CheckboxType	Format X or blank
880		Authorize DOR to discuss with preparer	CheckboxType	Format X or blank



## Montana Form CLT-4S Schedule I

### Apportionment Factors for Multistate S Corporations

**Property Factor**

100	1a	Land everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
110	1a	Land Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
120	1b	Buildings everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
130	1b	Buildings Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
140	1c	Machinery everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
150	1c	Machinery Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
160	1d	Equipment everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
170	1d	Equipment Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
180	1e	Furniture & fixtures everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
190	1e	Furniture & fixtures Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
200	1f	Leases and leased property everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
210	1f	Leases and leased property Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
220	1g	Inventories everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
230	1g	Inventories Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
240	1h	Depletable assets everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
250	1h	Depletable assets Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
260	1i	Supplies and other everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
270	1i	Supplies and other Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
280	1j	Foreign subs property everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
290	1j	Foreign subs property Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
300	1k	Unconsolidated subs property everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
310	1k	Unconsolidated subs property Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
320	1l	Pass-through entities property everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
330	1l	Pass-through entities property Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
340	1m	Multiply rents by 8 everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
350	1m	Multiply rents by 8 Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
360		Total property value 1a-1m everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
370		Total property value 1a-1m Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
380	1	Property Factor	LargeRatioType	22 total digits, 12 fractional digits

Ref #	Line #	Description	Type	Rule
<b>Payroll Factor</b>				
390	2a	Compensation of officers everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
400	2a	Compensation of officers Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
410	2b	Salaries & wages everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
420	2b	Salaries & wages Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
430	2c	Costs of goods sold everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
440	2c	Costs of goods sold Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
450	2d	Other expenses & deductions everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
460	2d	Other expenses & deductions Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
470	2e	Payroll of foreign subs everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
480	2e	Payroll of foreign subs Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
490	2f	Payroll of unconsolidated subs everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
500	2f	Payroll of unconsolidated subs Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
510	2g	Payroll of pass-through entities everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
520	2g	Payroll of pass-through entities Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
530		Total payroll value 2a-2g everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
540		Total payroll value 2a-2g Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
550	2	Payroll Factor	LargeRatioType	22 total digits, 12 fractional digits
<b>Sales (Gross Receipts) Factor</b>				
560	3a	Gross sales less	USAmountNNTYPE	Can contain up to 15 non negative digits
570	3b1	Shipped from outside Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
580	3b2	Shipped from within Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
590	3c1	United States government	USAmountNNTYPE	Can contain up to 15 non negative digits
600	3c2	In state where taxpayer is not taxable	USAmountNNTYPE	Can contain up to 15 non negative digits
610	3d	Sales of other than tangible personal property	USAmountNNTYPE	Can contain up to 15 non negative digits
620	3e	Net gains reported on Schedule D everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
630	3e	Net gains reported on Schedule D Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
640	3f	Other gross receipts everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
650	3f	Other gross receipts Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
660	3g	Sales/receipts of foreign subs everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
670	3g	Sales/receipts of foreign subs Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
680	3h	Sales/rcpts of unconsolidated subs everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
690	3h	Sales/rcpts of unconsolidated subs Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
700	3i	Sales/rcpts of pass-through entities everywhere	USAmountNNTYPE	Can contain up to 15 non negative digits
710	3i	Sales/rcpts of pass-through entities Montana	USAmountNNTYPE	Can contain up to 15 non negative digits
720	3j	Less all intercompany transactions everywhere	USAmountNegType	Can contain up to 15 non negative digits

Ref #	Line #	Description	Type	Rule
730	3j	Less all intercompany transaction Montana	USAmountNegType	Can contain up to 15 non negative digits
740		Total sales value 3a-3j everywhere	USAmountType	Can contain up to 15 digits
750		Total sales value 3a-3j Montana	USAmountType	Can contain up to 15 digits
760	3	Sales Factor	LargeRatioType	22 total digits, 12 fractional digits
770	4	Sum of all factors	LargeRatioType	22 total digits, 12 fractional digits
780	5	Apportionment Factor	LargeRatioType	22 total digits, 12 fractional digits

## Montana Form CLT-4S Schedule II

### Montana S-Corporation Tax Credits

#### Type of Credit

100	1	Dependent Care Assistance Credit (DCAC)	USAmountNNTYPE	Can contain up to 15 non negative digits
110	2	College Contribution Credit (CC)	USAmountNNTYPE	Can contain up to 15 non negative digits
120	3	Health Ins. For Uninsured MT Credit (HI)	USAmountNNTYPE	Can contain up to 15 non negative digits
130	4	Recycle Credit (RCYL)	USAmountNNTYPE	Can contain up to 15 non negative digits
140	5	Alternative Energy Prod. Credit (AEPC)	USAmountNNTYPE	Can contain up to 15 non negative digits
150	6	Multiple CGR Account checkbox	BooleanType	Either TRUE or FALSE required
160	6	CGR Account ID	StringType	Maximum length is 13 characters
170	6	Contractors Gross Receipt Credit	USAmountNNTYPE	Can contain up to 15 non negative digits
180	7	Alternative Fuel Credit (AFCR)	USAmountNNTYPE	Can contain up to 15 non negative digits
190	8	Infrastructure Users Fee Credit (IUFC)	USAmountNNTYPE	Can contain up to 15 non negative digits
200	9	History Property Preservation Credit (Frm 3468)	USAmountNNTYPE	Can contain up to 15 non negative digits
210	10	Increase R&D Activities Credit (RSCH)	USAmountNNTYPE	Can contain up to 15 non negative digits
220	11	Mineral & Coal Exploration Credit	USAmountNNTYPE	Can contain up to 15 non negative digits
230	12	Empowerment Zone Credit	USAmountNNTYPE	Can contain up to 15 non negative digits
240	13	Film Production Credit (FPC)	USAmountNNTYPE	Can contain up to 15 non negative digits
250	14	Biodiesel Blending & Storage Credit (BBSC)	USAmountNNTYPE	Can contain up to 15 non negative digits
260	15	Oilseed Crushing & Biodiesel Prod Credit (OSC)	USAmountNNTYPE	Can contain up to 15 non negative digits
270	16	Insure MT Small Business Health Ins FEIN	EINTYPE	Nine digit FEIN
280	16	Insure MT Small Business Health Insurance	USAmountNNTYPE	Can contain up to 15 non negative digits
290	17	Temp Emergency Lodging Credit (TELC)	USAmountNNTYPE	Can contain up to 15 non negative digits

#### Type of Credit Recapture

300	18	Historic Property Preservation Credit Recapture	USAmountNNTYPE	Can contain up to 15 non negative digits
310	19	Film Production Credit Recapture	USAmountNNTYPE	Can contain up to 15 non negative digits
320	20	Biodiesel Blending & Storage Credit Recapture	USAmountNNTYPE	Can contain up to 15 non negative digits
330	21	Oilseed Crushing & Biodiesel Credit Recapture	USAmountNNTYPE	Can contain up to 15 non negative digits

## Montana Form CLT-4S Schedule III

### Montana S- Corporation Information

#### Partner Information (Unbounded)

100	1 A	Name of partners	StringType	Maximum length is 60 characters
110	1 A	US Address – Address Line 1	StreetAddressType	AN, Maximum length is 35 characters
120	1 A	US Address – Address Line 2	StreetAddressType	AN, Maximum length is 35 characters
130	1 A	US Address – City	CityType	AN, Maximum length is 22 characters
140	1 A	US Address – State	StateType	Enumerations list Max length is 2 characters
150	1 A	US Address – ZIP Code	ZIPCodeType	Numeric
160	1 A	Foreign Address – Address Line 1	StreetAddressType	AN, Maximum length is 35 characters
170	1 A	Foreign Address – Address Line 2	StreetAddressType	AN, Maximum length is 35 characters
180	1 A	Foreign Address – City	TextType	AN, Maximum length is 50 characters
190	1 A	Foreign Address – Province or State	TextType	AN, Maximum length is 50 characters
200	1 A	Foreign Address – Country	CountryType	Enumerations list Max length is 2 characters
210	1 A	Foreign Address – Postal Code	TextType	AN, Maximum length is 50 characters
220	1 B	Entity Type	StringType	Enumerations list Max length is 1 character
230	1 B	ID – SSN	SSNType	Nine digit SSN
240	1 B	ID – FEIN	EINType	Nine digit FEIN
250	1 C	Residency – Resident	BooleanType	Either TRUE or FALSE required
260	1 C	Residency – Non Resident	BooleanType	Either TRUE or FALSE required
270	1 D	Ownership percentage	RatioType	6 total digits, 5 fractional digits
280	1 E	<b>Composite Income Tax Checkbox</b>	<b>CheckboxType</b>	<b>Format X or blank</b>
280	1 E	Composite Income Tax	USAmountNNTYPE	Can contain up to 15 non negative digits
290	1 F	Partner withholding	USAmountNNTYPE	Can contain up to 15 non negative digits
300	1 G	PT-AGR or PT-STM year	YearType	Four digit year
<b>Total of Columns D, E and F</b>				
310		Column D total	RatioType	6 total digits, 5 fractional digits
320		Column E total	USAmountType	Can contain up to 15 digits
330		Column F total	USAmountNNTYPE	Can contain up to 15 non negative digits

## Montana Form CLT-4S Schedule IV

### Montana S Corporation Composite Income Tax Schedule

**Part I**

100	Number of participating shareholders	IntegerType	Enter as a positive value
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**Part II Composite Tax Ratio**

110	a1	Business in MT – Enter line 15 of PR-1	USAmountNNTYPE	Can contain up to 15 non negative digits
120	a2	Business in MT – Enter line 18 of PR-1	USAmountNNTYPE	Can contain up to 15 non negative digits
130	a4	Business in MT – Col 2 divided by Col 1	RatioType	6 total digits, 5 fractional digits

**Part III (Unbounded)**

140	1 A	Name of partner	StringType	Maximum length is 60 characters
150	1 B	ID – SSN	SSNType	Nine digit SSN
160	1 B	ID – FEIN	EINType	Nine digit FEIN
170	1 C	Partners share of federal income from entity	USAmountType	Can contain up to 15 digits
180	1 D	Standard deduction	USAmountType	Can contain up to 15 digits
190	1 E	Exemption	USAmountType	Can contain up to 15 digits
200	1 F	Montana taxable Income	USAmountType	Can contain up to 15 digits
210	1 G	Tax from table	USAmountType	Can contain up to 15 digits
220	1 H	Montana composite income tax	USAmountType	Can contain up to 15 digits
230		Total composite income tax liability	USAmountNNTYPE	Can contain up to 15 non negative digits

Ref # Line # Description

Type

Rule

## Montana Form CLT-4S Schedule VI

### Reporting of Special Transactions

100	1	S-Corporation filed a federal Form 8918	CheckboxType	Format X or blank
110	2	S-Corporation filed a federal Form 8824	CheckboxType	Format X or blank
120	3	S-Corporation filed a federal Form 8865	CheckboxType	Format X or blank
130	4	S-Corporation filed a federal Form 8886	CheckboxType	Format X or blank
140	5	S-Corporation filed a federal Form 8023	CheckboxType	Format X or blank
150	6	S-Corporation made payment to related parties	BooleanType	Either TRUE or FALSE required
<b>Related parties who received payments (Unbounded)</b>				
160	6	Name of related party	StringType	Maximum length is 60 characters
170	6	FEIN of related party	EINType	Nine digit FEIN
180	6	Amount of payment	USAmountType	Can contain up to 15 digits



### Alternative Energy Production Credit (AEPC)

100		Taxpayer name as it appears on tax return	String64Type	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Nine digit FEIN
150		Pass-through credit entity percentage of owned	RatioType	6 total digits, 5 fractional digits
160		Location of alternative energy production assets	String50Type	Maximum length is 50 characters

#### Credit Calculation

170	1	Eligible alternative energy equip. investment	USAmountType	Can contain up to 15 digits
180	2	Montana taxable income	USAmountType	Can contain up to 15 digits
190	3	Net income attributed to alt energy equip	USAmountType	Can contain up to 15 digits
200	4	Subtract Line 3 from Line 2	USAmountType	Can contain up to 15 digits
210	5	Total tax as shown on return	USAmountType	Can contain up to 15 digits
220	6	Calculate the tax due	USAmountType	Can contain up to 15 digits
230	7	Income attributed to alternative energy prod	USAmountType	Can contain up to 15 digits
240	8	Carryforward amount	USAmountType	Can contain up to 15 digits
250	8	Allowable alternative energy production credit	USAmountType	Can contain up to 15 digits

#### Income Allocation Schedule

260	9a	Business property Total Factors	USAmountType	Can contain up to 15 digits
270	9b	Business property Montana Factors	USAmountType	Can contain up to 15 digits
280	9c	Business property Factor	RatioType	6 total digits, 5 fractional digits
290	10a	Business payroll Total Factors	USAmountType	Can contain up to 15 digits
300	10b	Business payroll Montana Factors	USAmountType	Can contain up to 15 digits
310	10c	Business payroll Factor	RatioType	6 total digits, 5 fractional digits
320	11a	Business sales Total Factors	USAmountType	Can contain up to 15 digits
330	11b	Business sales Montana Factors	USAmountType	Can contain up to 15 digits
340	11c	Business sales Factor	RatioType	6 total digits, 5 fractional digits
350	12	Sum of Line 9, 10 and 11	LargeRatioType	22 total digits, 12 fractional digits
360	13	Divide Line 12 by 3	RatioType	6 total digits, 5 fractional digits
370	14	Amount from Line 2	USAmountType	Can contain up to 15 digits
380	15	Net income attributed to AEP equipment	USAmountType	Can contain up to 15 digits



Ref # Line # Description

Type

Rule

### Alternative Fuel Credit (AFCR)

100		Taxpayer name as it appears on tax return	String64Type	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Nine digit FEIN
150		Pass-through credit entity percentage of owned	RatioType	6 total digits, 5 fractional digits
160		Year of vehicle converted	YearType	Four digit year
170		Make of vehicle converted	StringType	Maximum length is 35 characters
180		Date conversion was completed	DateType	Format YYYY-MM-DD
190		Alternative fuel type	StringType	Maximum length is 25 characters
200		Gross vehicle weight	IntergerPosType	Must be a positive number
210	1	Equipment & labor cost of conversion	USAmountType	Can contain up to 15 digits
220	2	Cost of conversion multiplied by .5	USAmountType	Can contain up to 15 digits
230	3	Credit amount based on vehicle weight	USAmountNNTType	Can contain up to 15 non negative digits
240	4	Allowable alternative fuel credit for this vehicle	USAmountType	Can contain up to 15 digits
250	5	Total of all Form AFCR's – Total Credit	USAmountType	Can contain up to 15 digits

### Biodiesel Blending and Storage Credit (BBSC)

100		Taxpayer name as it appears on tax return	String64Type	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Nine digit FEIN
150		Pass-through credit entity percentage of owned	RatioType	6 total digits, 5 fractional digits

#### Part I – Biodiesel Blending and Storage Credit

160		Date began blending biodiesel for sale	DateType	Format YYYY-MM-DD
170	1	Blend with petroleum diesel for sale during year	BooleanType	Either TRUE or FALSE required
180	2	Is equipment was to blend primarily in Montana	BooleanType	Either TRUE or FALSE required
190	3	Is biodiesel made from Montana feedstocks	BooleanType	Either TRUE or FALSE required

#### Part II – Credit Computation

200	1	Cost of storage & blending equip (distributor)	USAmountType	Can contain up to 15 digits
210	2	Multiply distributor costs (Line 1) by .15	USAmountType	Can contain up to 15 digits

Ref #	Line #	Description	Type	Rule
				Maximum value is 52500
220	3	Cost of storage & blending equip (outlet)	USAmountType	Can contain up to 15 digits
230	4	Multiply outlet costs (Line 3) by .15	USAmountType	Can contain up to 15 digits
				Maximum value is 7500
240	5	Total credit carried forward from previous years	USAmountType	Can contain up to 15 digits
250	6	Biodiesel Blending and Storage Credit	USAmountType	Can contain up to 15 digits

### College Contribution Credit (CC)

100		Taxpayer name as it appears on tax return	String64Type	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Nine digit FEIN
150		Your share of College Contribution Credit	USAmountType	Can contain up to 15 digits
160		List of Colleges or Universities (Unbounded)	StringType	Maximum length is 500 characters
170	1	Total amount of contribution	USAmountType	Can contain up to 15 digits
180	2	College Contribution Credit	USAmountType	Can contain up to 15 digits
				Maximum value is 500

### Dependent Care Assistance Credits (DCAC)

100		Taxpayer name as it appears on tax return	String64Type	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Nine digit FEIN
150		Pass-through credit entity percentage of owned	RatioType	6 total digits, 5 fractional digits

#### Part I – Day Care Facilities Credit

160	1	Total credit allocated over 10 tax years	USAmountType	Can contain up to 15 digits
170	2	Multiply Line 1 by .10 – annual allocated amt	USAmountType	Can contain up to 15 digits
180	3	Amount to be carried forward from prior years	USAmountType	Can contain up to 15 digits
190	4	Day care facilities credit for current year	USAmountType	Can contain up to 15 digits

Ref #	Line #	Description	Type	Rule
200	5	Amount claimed in the current year	USAmountType	Can contain up to 15 digits
210	6	Amount to be carried forward to next year	USAmountType	Can contain up to 15 digits
220	6	Provider number of person operating facility	String20Type	Maximum length is 20 characters
<b>Part II – Dependent Care Assistance Credit</b>				
230	1	Amount of assistance furnished to employees	USAmountType	Can contain up to 15 digits
240	2	Total number of employees	IntergerPosType	Must be a positive number
250	3	Assistance divided by employees	USAmountType	Can contain up to 15 digits Maximum value is 6300
260	4	Multiply Line 3 by .25	USAmountType	Can contain up to 15 digits Maximum value is 1575
270	5	Dependent Care Assistance Credit	USAmountType	Can contain up to 15 digits
<b>Part III – Dependent Care Information and Referral Services Credit</b>				
280	1	Amount paid providing info & referral services	USAmountType	Can contain up to 15 digits
290	2	Dependent care referral credit	USAmountType	Can contain up to 15 digits
<b>Part IV – Combined Credits</b>				
300		Combined dependent care assistance credit	USAmountType	Can contain up to 15 digits

### Film Production Credit (FPC)

100		Taxpayer name as it appears on tax return	String64Type	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Nine digit FEIN
150		Pass-through credit entity percentage of owned	RatioType	6 total digits, 5 fractional digits
160		Film certificate number	StringType	Maximum length is 15 characters
<b>Employment Production Credit</b>				
170	1	Employment production credit	USAmountType	Can contain up to 15 digits
180		Election choice – Carryover Credit	BooleanType	Either TRUE or FALSE required
190		Election choice – Refundable Credit	BooleanType	Either TRUE or FALSE required
<b>Qualified Expenditures Credit</b>				
200	2	Qualified expenditures credit	USAmountType	Can contain up to 15 digits
<b>Total Film Production Credit</b>				
210	3	Total film production credit	USAmountType	Can contain up to 15 digits

**Film Production Credit, Schedule I – Employment Production Credit**

100		Taxpayer ID – SSN	SSNType	Nine digit SSN
110		Taxpayer ID – FEIN	EINType	Nine digit FEIN
120	1	Total amount paid to Montana residents	USAmountType	Can contain up to 15 digits
<b>Montana Residents who are participating cast members (Unbounded)</b>				
130	2a	Name of cast member	String20Type	Maximum length is 20 characters
140	2b	SSN of cast member	SSNType	Nine digit SSN
150	2c	Declaration of Residency on file	BooleanType	Either TRUE or FALSE required
160	2d	Total amount paid to cast member	USAmountType	Can contain up to 15 digits
170	2e	Enter first \$50,000 of compensation	USAmountType	Can contain up to 15 digits Maximum value is 50000
180	18	Total of all cast members credit	USAmountType	Can contain up to 15 digits
190	19	Employment production credit	USAmountType	Can contain up to 15 digits

**Film Production Credit, Schedule II – Qualified Expenditures Credit**

100		Taxpayer ID – SSN	SSNType	Nine digit SSN
110		Taxpayer ID – FEIN	EINType	Nine digit FEIN
120	1	Total expenditures at end of principal photo	USAmountType	Can contain up to 15 digits
<b>Qualified expenditures detail information (Unbounded)</b>				
130	2a	Name of Business or Individual	String50Type	Maximum length is 50 characters
140	2b	Description of qualified expenditure	ShortDescriptionType	Maximum length is 20 characters
150	2c	Date of qualified expenditures	DateType	Format YYYY-MM-DD
160	2d	Total amount of qualified expenditure	USAmountType	Can contain up to 15 digits
170	22	Total of all qualified expenditures	USAmountType	Can contain up to 15 digits
180	23	Qualified expenditures credit	USAmountType	Can contain up to 15 digits

Ref #	Line #	Description	Type	Rule
<b>Health Insurance for Uninsured Montanans Credit (Form HI)</b>				
100		Taxpayer name as it appears on tax return	String64Type	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN

**Part I – Pass-through entity information**

130		Pass-through credit entity name	StringType	
140		Pass-through credit entity FEIN	IDType	Nine digit FEIN
150		Share of health insurance for uninsured MT	USAmountType	Can contain up to 15 digits

**Part II – Qualifications**

160	1	Been in business for at least 12 months	BooleanType	Either TRUE or FALSE required
170	2	Employ between 2 to 20 at least 20 hrs a week	BooleanType	Either TRUE or FALSE required
180	3	Pay at least 50% of insurance premium	BooleanType	Either TRUE or FALSE required
190	4	36 months or less since first claimed credit	BooleanType	Either TRUE or FALSE required

**Part III – Credit Computations (Limited to 10 employees)**

200		Employee	StringType	Maximum length is 35 characters
210	a	Employee's monthly premium	USAmountType	Can contain up to 15 digits
220	b	Percent of premium paid by employer	RatioType	6 total digits, 5 fractional digits
230	d	Multiply column B by column C	USAmountType	Can contain up to 15 digits
240	e	Number of months each employee is insured	IntergerType	Enter as a positive value
250	f	Multiply column A by column E	USAmountType	Can contain up to 15 digits
260	g	Multiply column D by column E	USAmountType	Can contain up to 15 digits
270		Total column F	USAmountType	Can contain up to 15 digits
280		Total Column G	USAmountType	Can contain up to 15 digits
290	1	Multiply column F by .50	USAmountType	Can contain up to 15 digits
300	2	Total of column G	USAmountType	Can contain up to 15 digits
310	3	Health ins for uninsured Montanans credit	USAmountType	Can contain up to 15 digits

**Oilseed Crushing & Biodiesel/Biolubricant Production Facilities Credit (Form OSC)**

100		Taxpayer name as it appears on tax return	String64Type	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Nine digit FEIN

Ref #	Line #	Description	Type	Rule
150		Pass-through credit entity percentage of owned	RatioType	6 total digits, 5 fractional digits
<b>Part I – Oilseed Crushing Facility Credit</b>				
160		Date crushing oilseed began	DateType	Format YYYY-MM-DD
170	1	Is equipment located in Montana	BooleanType	Either TRUE or FALSE required
180	2	Manufacture products from oilseed during year	BooleanType	Either TRUE or FALSE required
<b>Property Purchased that Qualifies for Credit (Limited to 3 properties)</b>				
190	3	Date Purchased	DateType	Format YYYY-MM-DD
200	3	Description of Property	StringType	Maximum length is 60 characters
210	3	Cost of Property	USAmountType	Can contain up to 15 digits
220	4	Total of Lines 3a through 3c	USAmountType	Can contain up to 15 digits
230	5	Oilseed crushing facility credit	USAmountType	Can contain up to 15 digits Maximum value is 500000
<b>Part II – Biodiesel/Biolubricant Production facility Credit</b>				
240		Date started biodiesel/biolubricant production	DateType	Format YYYY-MM-DD
250	6	Cost of constructing facility in Montana	USAmountType	Can contain up to 15 digits
260	7	Cost of equipment to operate in Montana	USAmountType	Can contain up to 15 digits
270	8	Total costs	USAmountType	Can contain up to 15 digits
280	9	Biodiesel/Biolubricant Prod Facilities Credit	USAmountType	Can contain up to 15 digits
<b>Combined Oilseed Crushing and biodiesel/Biolubricant Facilities Credit</b>				
290	10	Amount of credit being carried forward	USAmountType	Can contain up to 15 digits
300	11	Combined credit	USAmountType	Can contain up to 15 digits

### Recycle Credit/Deduction (Form RCYL)

100		Taxpayer name as it appears on tax return	String50Type	Maximum length is 50 characters
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Nine digit FEIN
150		Pass-through credit entity percentage of owned	RatioType	6 total digits, 5 fractional digits
<b>Part I – Qualifications</b>				
160	1	Was equipment purchased this year	BooleanType	Either TRUE or FALSE required
170	2	Was equipment located/operating in MT	BooleanType	Either TRUE or FALSE required
180	3	Is equipment used to produce energy	BooleanType	Either TRUE or FALSE required



Ref #	Line #	Description	Type	Rule
190	4 A	Is equipment used to collect reclaimed material	BooleanType	Either TRUE or FALSE required
200	4 B	Is equipment used to make finished products	BooleanType	Either TRUE or FALSE required
210	4 C	Is equipment used to treat soils	BooleanType	Either TRUE or FALSE required
<b>Part II – For equipment used in Montana</b>				
220	1	Description and use of equipment	String255Type	Maximum length is 255 characters
230	2	Equipments date of purpose	DateType	Format YYYY-MM-DD
240	3	Cost of equipment	USAmountType	Can contain up to 15 digits Maximum value is 1000000
250	4	Computation of credit first \$250,000	USAmountType	Can contain up to 15 digits Maximum value is 62500
260	4	Computation of credit next \$250,000	USAmountType	Can contain up to 15 digits Maximum value is 37500
270	4	Computation of credit next \$500,000	USAmountType	Can contain up to 15 digits Maximum value is 25000
280	4	Computation of credit Total Credit	USAmountType	Can contain up to 15 digits
<b>Part III – For qualified specialized mobile equipment used in and out of Montana</b>				
290	1	Description and use of equipment	String255Type	Maximum length is 255 characters
300	2	Equipment date of purpose	DateType	Format YYYY-MM-DD
310	3	Cost of equipment	USAmountType	Can contain up to 15 digits Maximum value is 1000000
320	4	Number of days used in Montana	IntergerType	Enter as a positive value
330	5	Total days used for the year	IntergerType	Enter as a positive value
340	6	Divide Line 4by amount on Line 5		
350	7	Computation of credit first \$250,000	USAmountType	Can contain up to 15 digits Maximum value is 62500
360	7	Computation of credit next \$250,000	USAmountType	Can contain up to 15 digits Maximum value is 37500
370	7	Computation of credit next \$500,000	USAmountType	Can contain up to 15 digits Maximum value is 25000
380	7	Computation of credit Total Credit	USAmountType	Can contain up to 15 digits
390	8	Total credit available	USAmountType	Can contain up to 15 digits
<b>Part IV – Deduction for purchase of recycled material</b>				
400	1	Type of recycled material purchased	String255Type	Maximum length is 255 characters
410	2	Cost of recycled material	USAmountType	Can contain up to 15 digits
420	3	Additional deduction – Multiply cost by .10	USAmountType	Can contain up to 15 digits

## Increase Research & Development Activities Credit (Form RSCH)

100		Tax year beginning	DateType	Format YYYY-MM-DD
110		Tax year ending	DateType	Format YYYY-MM-DD
120		Taxpayer name as it appears on tax return	String64Type	Maximum length is 64 characters
130		Taxpayer ID – SSN	SSNType	Nine digit SSN
140		Taxpayer ID – FEIN	EINType	Nine digit FEIN
150		Pass-through credit entity name	StringType	
160		Pass-through credit entity FEIN	IDType	Nine digit FEIN
170		Your share of qualified endowment credit	USAmountType	Can contain up to 15 digits
<b>Part I – Credit Calculation for Basic Research Payments</b>				
180	1	Basic costs incurred to qualified organizations	USAmountType	Can contain up to 15 digits
190	2	Qualified organization base period amount	USAmountType	Can contain up to 15 digits
200	3	Subtract Line 2 from Line 1	USAmountType	Can contain up to 15 digits
<b>Part II – Credit Calculation for Qualified Research Expenses</b>				
210	4	Wages paid for qualified services	USAmountType	Can contain up to 15 digits
220	5	Cost of supplies used for research activities	USAmountType	Can contain up to 15 digits
230	6	Cost of rental or lease of computers	USAmountType	Can contain up to 15 digits
240	7	Percentage of contract research expenses	USAmountType	Can contain up to 15 digits
250	8	Total qualified research expenses	USAmountType	Can contain up to 15 digits
260	9	Fixed base percentage, not more than 16%	RatioType	6 total digits, 5 fractional digits
270	10	Average Montana annual gross receipts	USAmountType	Can contain up to 15 digits
280	11	Base amount, Multiply Line 10 by Line 9	USAmountType	Can contain up to 15 digits
290	12	Subtract Line 11 from Line 8	USAmountType	Can contain up to 15 digits
300	13	Multiply Line 8 by .50	USAmountType	Can contain up to 15 digits
310	14	Smaller of Line 12 or 13	USAmountType	Can contain up to 15 digits
<b>Part III – Total Research and Development Tax Credit</b>				
320	15	Total of Lines 3 and 14	USAmountType	Can contain up to 15 digits
330	16	Multiply Line 15 by .05	USAmountType	Can contain up to 15 digits
340	17	Amount carried forward from prior year	USAmountType	Can contain up to 15 digits
350	18	Total credit available	USAmountType	Can contain up to 15 digits



Ref # Line # Description

Type

Rule

## Temporary Emergency Lodging Credit (Form TELC)

100		Taxpayer name as it appears on tax return	String50Type	Maximum length is 50 characters
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN
130		Public accommodation license number	String10Type	Maximum length is 10 characters
140		Pass-through credit entity name	String50Type	Maximum length is 50 characters
150		Pass-through credit entity FEIN	EINType	Nine digit FEIN
160		Pass-through credit entity percentage of owned	RatioType	6 total digits, 5 fractional digits

### Table for each Individual Referred for Lodging in Montana (Unbounded)

170	1 A	Name or organization referring individuals	StringType	Maximum length is 35 characters
180	1 B	Dates of lodging	DateType	Format YYYY-MM-DD
190	1 C	Number of rooms provided	IntegerType	Maximum number of 5
200	1 D	Number of nights of lodging	IntegerType	Maximum length is 5 characters
210	1 F	Multiply Columns C, D and E	USAmountPosType	Can contain up to 15 positive digits
220	11	Amount of credit	USAmountType	Can contain up to 15 digits

## Application and Affidavit for Certification and Approval of Mineral and Coal Exploration Incentive Credits (Form MINE-CERT)

100		Application year ending	YearType	Must be a 4 digit year
110		Name of applicant	String50Type	Maximum length is 50 characters
120		Address of applicant	StringType	Maximum length is 60 characters
130		Project name	String50Type	Maximum length is 50 characters
140		Project area	String50Type	Maximum length is 50 characters

### Part I – Eligible Costs

150		Total amount of exploration incentive costs	USAmountNNTYPE	Can contain up to 15 non negative digits
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### Part II – Property Information

160		Location of deposit	String255Type	Maximum length is 255 characters
170		Claim names/serial numbers for the property	String255Type	Maximum length is 255 characters
180		Date mineral rights were acquired	String255Type	Maximum length is 255 characters

### Part III – Prospect/Mineral Information

190	1	Has mining ever occurred – Yes	BooleanType	Either TRUE or FALSE required
200	1	Has mining ever occurred – No	BooleanType	Either TRUE or FALSE required

Ref #	Line #	Description	Type	Rule
210	1	Has mining ever occurred – Unknown	BooleanType	Either TRUE or FALSE required
220	2	Describe existing improvements	String255Type	Maximum length is 255 characters
230	3	Date previous mine was shut down	String255Type	Maximum length is 255 characters
240	4	Has Affidavit of Initial Prod been filed – Yes	BooleanType	Either TRUE or FALSE required
250	4	Has Affidavit of Initial Prod been filed – No	BooleanType	Either TRUE or FALSE required
260	4	Has Affidavit of Initial Prod been filed – Unknown	BooleanType	Either TRUE or FALSE required
270	5	Date of initial production	DateType	Format YYYY-MM-DD
280	6	Final date mineral rights were acquired	DateType	Format YYYY-MM-DD
290	6	Land is vacant/unappropriated state/fed land	BooleanType	Either TRUE or FALSE required
300	6	Land is claimed, leased or patented by applicant	BooleanType	Either TRUE or FALSE required
310	6	Land claimed, leased, patented or private	BooleanType	Either TRUE or FALSE required
320	7 A	All permits necessary to start construction	BooleanType	Either TRUE or FALSE required

#### List of all permits (Unbounded)

330	7 B	Permit Number	String20Type	Maximum length is 20 characters
340	7 B	Issuing agency name	String50Type	Maximum length is 50 characters
350	7 B	Type of permit	String20Type	Maximum length is 20 characters
360	7 B	Date of permit	DateType	Format YYYY-MM-DD
370	7 B	Status of permit	String20Type	Maximum length is 20 characters
380	8	Description of minerals you are seeking	String50Type	Maximum length is 50 characters
390	9	Legal description of areas in this application	String255Type	Maximum length is 255 characters

#### Part IV – Breakdown of Exploration Costs Incurred to Bring the Mine into Production

400	1	Personnel costs	USAmountNNTType	Can contain up to 15 non negative digits
410	2	Transportation costs	USAmountNNTType	Can contain up to 15 non negative digits
420	3	Fuel costs	USAmountNNTType	Can contain up to 15 non negative digits
430	4	Field costs	USAmountNNTType	Can contain up to 15 non negative digits
440	5	Communications costs	USAmountNNTType	Can contain up to 15 non negative digits
450	6	Geochemical and geophysical costs	USAmountNNTType	Can contain up to 15 non negative digits
460	7	Contractual costs	USAmountNNTType	Can contain up to 15 non negative digits
470	8	Misc/general business operating costs	USAmountNNTType	Can contain up to 15 non negative digits
480	9	Total exploration incentive credit costs	USAmountNNTType	Can contain up to 15 non negative digits

#### Part V – Exploration Activity Data List (Unbounded)

490		Summary of work completed during year	String255Type	Maximum length is 255 characters
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#### Part VI – Personnel Information

500	A	Number of employees	IntegerNNTType	Must be a positive number
510	B	List the name of consultants (Limit of 5)	StringType	Maximum length is 60 characters

#### Part VII – Identification of Business Type

Ref #	Line #	Description	Type	Rule
520		Entity Type – PTR qualified in state	BooleanType	Either TRUE or FALSE required
530		Entity Type – Corp qualified in state	BooleanType	Either TRUE or FALSE required
540		Entity Type – LLC qualified in state	BooleanType	Either TRUE or FALSE required
550		Entity Type – Sole Proprietorship	BooleanType	Either TRUE or FALSE required
560		Entity Type – Other	BooleanType	Either TRUE or FALSE required
570		Explanation of other	StringType	Maximum length is 60 characters

#### **Part VIII – Applicant Signature**

580		Applicants name	StringType	Maximum length is 60 characters
590		Applicants signature	String50Type	Maximum length is 50 characters
600		Subscribed and sworn date	DateType	Format YYYY-MM-DD
610		Signature of Notary	String50Type	Maximum length is 50 characters
620		Commission expires date	DateType	Format YYYY-MM-DD

### **Montana Schedule K-1 (Unbounded)**

100		Tax year beginning	DateType	Format YYYY-MM-DD
110		Tax year ending	DateType	Format YYYY-MM-DD
<b>Part I – Pass-Through Entity Information</b>				
120		Form CLT-4S checkbox	BooleanType	Either TRUE or FALSE required
130		Form PR-1 checkbox	BooleanType	Either TRUE or FALSE required
140		Amended Schedule K-1 checkbox	BooleanType	Either TRUE or FALSE required
150		Final Schedule K-1 checkbox	BooleanType	Either TRUE or FALSE required
160		Entity's name	StringType	
170		Entity's FEIN	EINType	Nine digit FEIN
180		US Address – Address Line 1	StreetAddressType	AN, Maximum length is 35 characters
190		US Address – Address Line 2	StreetAddressType	AN, Maximum length is 35 characters
200		US Address – City	CityType	AN, Maximum length is 22 characters
210		US Address – State	StateType	Enumerations list, Max length is 2 characters
220		US Address – ZIP Code	ZIPCodeType	Numeric
230		US Address – In care of name	String50Type	Maximum length is 50 characters
240		Foreign Address – Address Line 1	StreetAddressType	AN, Maximum length is 35 characters
250		Foreign Address – Address Line 2	StreetAddressType	AN, Maximum length is 35 characters
260		Foreign Address – City	TextType	AN, Maximum length is 50 characters
270		Foreign Address – Province or State	TextType	AN, Maximum length is 50 characters

Ref #	Line #	Description	Type	Rule
280		Foreign Address – Country	CountryType	Enumerations list, Max length is 2 characters
290		Foreign Address – Postal Code	TextType	AN, Maximum length is 50 characters
300		Foreign Address – In care of name	String50Type	Maximum length is 50 characters

## Part 2 – Partner Information

310		Name	StringType	
320		Partners ID – FEIN	EINType	Nine digit FEIN
330		Partners ID – SSN	SSNType	Nine digit SSN
340		US Address – Address Line 1	StreetAddressType	AN, Maximum length is 35 characters
350		US Address – Address Line 2	StreetAddressType	AN, Maximum length is 35 characters
360		US Address – City	CityType	AN, Maximum length is 22 characters
370		US Address – State	StateType	Enumerations list, Max length is 2 characters
380		US Address – ZIP Code	ZIPCodeType	Numeric
390		US Address – In care of name	String50Type	Maximum length is 50 characters
400		Foreign Address – Address Line 1	StreetAddressType	AN, Maximum length is 35 characters
410		Foreign Address – Address Line 2	StreetAddressType	AN, Maximum length is 35 characters
420		Foreign Address – City	TextType	AN, Maximum length is 50 characters
430		Foreign Address – Province or State	TextType	AN, Maximum length is 50 characters
450		Foreign Address – Country	CountryType	Enumerations list, Max length is 2 characters
460		Foreign Address – Postal Code	TextType	AN, Maximum length is 50 characters
470		Foreign Address – In care of name	String50Type	Maximum length is 50 characters
480		Resident checkbox	BooleanType	Either TRUE or FALSE required
490		Nonresident checkbox	BooleanType	Either TRUE or FALSE required

## Part 3 – All Partners Distributive Share of Montana Additions and Deductions

### Montana additions to income

500	A1	Federal tax-exempt interest and dividends	USAmountType	Can contain up to 15 digits
510	A2	Taxes based on income or profits	USAmountType	Can contain up to 15 digits
520	A3	Other additions – List types	StringType	
530	A3	Other additions amount	USAmountType	Can contain up to 15 digits

### Montana deductions from income

540	B1	Interest on US government obligations	USAmountType	Can contain up to 15 digits
550	B2	Deduction for purchasing recycled material	USAmountType	Can contain up to 15 digits
560	B3	Other deductions – List types	StringType	
570	B3	Other deductions amount	USAmountType	Can contain up to 15 digits

## Part 4 – Nonresident Partner Only – Montana Distributive Share of Income (Loss) and Deductions

580	1	Ordinary business income (loss)	USAmountType	Can contain up to 15 digits
590	2	Net rental real estate income (loss)	USAmountType	Can contain up to 15 digits

Ref #	Line #	Description	Type	Rule
600	3	Other net rental income (loss)	USAmountType	Can contain up to 15 digits
610	4	Guaranteed payments	USAmountType	Can contain up to 15 digits
620	5	Interest income	USAmountType	Can contain up to 15 digits
630	6	Ordinary dividends	USAmountType	Can contain up to 15 digits
640	7	Royalties	USAmountType	Can contain up to 15 digits
650	8	Net short-term capital gain (loss)	USAmountType	Can contain up to 15 digits
660	9	Net long-term capital gain (loss)	USAmountType	Can contain up to 15 digits
670	10	Net section 1231 gain (loss)	USAmountType	Can contain up to 15 digits
680	11	Other income (loss) – List types	StringType	
690	11	Other income (loss) amount	USAmountType	Can contain up to 15 digits
700	12	Section 179 expense apportionable to MT	USAmountType	Can contain up to 15 digits
710	13	Other expense deductions apportionable to MT	USAmountType	Can contain up to 15 digits
<b>Part 5 – Supplemental Information</b>				
720	1	Composite income tax paid on behalf of partner	USAmountType	Can contain up to 15 digits
730	2	Income tax withheld on behalf of partner	USAmountType	Can contain up to 15 digits
740	3	Montana mineral royalty tax withheld	USAmountType	Can contain up to 15 digits
750	4	Separately stated allocable nonbusiness items	USAmountType	Can contain up to 15 digits
760	5	Other information – List types	StringType	
770	5	Other information amount	USAmountType	Can contain up to 15 digits
<b>Part 6 – Tax Credits and Recapture</b>				
780	1	Insure MT form HI business FEIN	EINType	Nine digit FEIN
790	1	Insure MT form HI amount	USAmountType	Can contain up to 15 digits
800	1a	Insure MT form HI premiums from Part 3	USAmountType	Can contain up to 15 digits
810	2	Multiply CGR accounts	BooleanType	Either TRUE or FALSE required
820	2	CGR Account ID	StringType	Maximum length is 13 characters
830	2	Contractors gross receipts tax credit	USAmountType	Can contain up to 15 digits
840	3	Health ins for uninsured Montanans credit	USAmountType	Can contain up to 15 digits
850	4	Other credit/recapture information description	StringType	
860	4	Other credit/recapture information amount	USAmountType	Can contain up to 15 digits